

State of South Dakota

SEVENTY-SIXTH SESSION
LEGISLATIVE ASSEMBLY, 2001

636E0366

SENATE BILL NO. 110

Introduced by: Senators Staggers, Dennert, Kleven, Koetzle, and Madden and
Representatives Begalka, Davis, Jensen, Kloucek, Kooistra, Lintz, McCoy,
and Slaughter

1 FOR AN ACT ENTITLED, An Act to exempt certain funeral services and expenses from sales
2 and use tax.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 There are hereby exempted from the provisions of this chapter and the computation of the
7 tax imposed by it, the gross receipts from the sale of funeral, crematory, and hearse services and
8 a burial case, casket, burial vault, and grave vault.

9 Section 2. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as
10 follows:

11 The provision of funeral, crematory, and hearse services and the gross receipts from the sale
12 of a burial case, casket, burial vault, and grave vault are exempted from the provisions of this
13 chapter and from the computation of the tax imposed by this chapter.

14 Section 3. That § 10-45-5.2 be amended to read as follows:

1 10-45-5.2. The following services enumerated in the Standard Industrial Classification
2 Manual, 1987, as prepared by the Statistical Policy Division of the Office of Management and
3 Budget, Office of the President, are specifically subject to the tax levied by this chapter: metal
4 mining services (group no. 108); coal mining (major group 12); nonmetallic minerals (except
5 fuels) services (group no. 148); service industries for the printing trade (group no. 279); coating,
6 engraving and allied services (group no. 347); communication, electric and gas services (division
7 E except group nos. 483, 494 and 495); hotels, motels, and tourist courts (group no. 701);
8 rooming and boarding houses (group no. 702); camps and recreational vehicle parks (group no.
9 703); personal services (major group 72); business services (major group 73); automotive repair,
10 services, and parking (major group 75); miscellaneous repair services (major group 76);
11 amusement and recreation services (major group 79); legal services (major group 81); landscape
12 and horticultural services (group no. 078); engineering, accounting, research, management, and
13 related services (major group 87, except industry no. 8733); title abstract offices (group no.
14 654); consumer credit reporting agencies, mercantile reporting agencies, and adjustment and
15 collection agencies (group no. 732); real estate agents and managers (group no. 653); ~~funeral~~
16 ~~service and crematories (group no. 726), except that purchases of goods or services with money~~
17 ~~advanced as an accommodation are retail purchases and are not includable in gross receipts for~~
18 ~~funeral services and fees paid or donated for religious ceremonies are not includable in gross~~
19 ~~receipts for funeral services;~~ loan brokers (industry no. 6163); repair shops and related services,
20 not elsewhere classified (industry no. 7699) but only locksmiths and locksmith shops; and floor
21 laying and other floor work not elsewhere classified (industry no. 1752). In addition, the
22 following services are also specifically subject to the tax levied by this chapter: livestock
23 slaughtering services; dog grooming services; airplane, helicopter, balloon, dirigible and blimp
24 rides for amusement or sightseeing; the collection and disposal of solid waste; and all appraiser's

1 services. The services enumerated in this section may not be construed as a comprehensive list
2 of taxable services but rather as a representative list of services intended to be taxable under this
3 chapter.